D.A Dis **File No.** 644

1939.

Collection No. PS

Resident's Office

Bangalore

(W)

25/7/0

Pros. Serial Nos. 1 - 2

Subject.

Audit of Income - Tax Receipts and Payments

Previous References.

Later References.

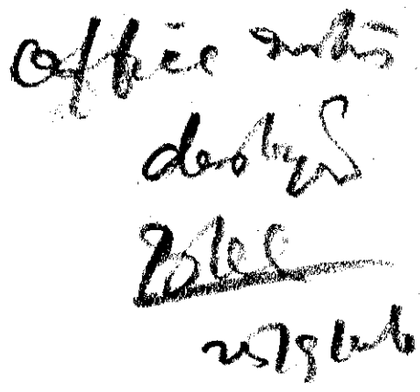
A

1

25/7/45

S. 97.—(Blue).

MVP—1187 S&P—(M-2104)—21-3-39—70,000.



CORRESPONDENCE.

S N.1

C.No.333-I.T./38.

CENTRAL BOARD OF REVENUE.

New Delhi, the 21st November 1939.

....

From

R.L. Gupta, Esquire, I.C.S.,

First Secretary, Central Board of Revenue,

OFFICE OF THE
RESIDENT
IN MYSORE, BANGALORE.
Diary No. 12,600
File No.

To

The Commissioner of Income-tax,

Punjab.

Sir,

Audit of income-tax receipts and payments.

With reference to your letter No.3613, dated the 11th October 1939, on the subject noted above, I am directed to say that the Board accepts ~~your~~ the suggestion in paragraph 2 thereof.

I have the honour to be,

Sir,

Your most obedient servant,

R.L. Gupta,

First Secretary, Central Board of Revenue.

Copy, with a copy of the letter under reply, forwarded to the other Commissioners of Income-tax, for information.

By order, etc.,

for First Secretary, Central Board of Revenue.

R.27/11.

Copy of letter No.3613, dated the 11th October 1939, from the Commissioner of Income-tax, Punjab, to the Secretary, Central Board of Revenue, New Delhi.

....

Audit of Income-tax receipts and payments.

With reference to your letter C.No.333-I.T./38, dated 3rd July 1939, I have the honour to state that the relevant extracts from Appendices 'B' and 'C' of Mr. Sundaram's report were forwarded to the officers conserned and their comments have now been received.

2. In his notes on the inspection of 'B' ward, Delhi, Mr. Sundaram pointed out that in many cases insurance premium receipts or certified copies thereof were not in the files. The Income-tax Officer has explained that these receipts are usually demanded back by the assessees and that if duplicates were kept it would entail a large amount of work. I suggest for the Board's consideration that it might be sufficient if a note were made on the order sheet to the effect that the receipt had been returned on a certain date after the amount had been duly verified.

3. Apart from this minor point Mr. Sundaram's criticisms have been accepted and his suggestions are being carried out.

C.N 2

THE OFFICE OF THE HON'BLE THE RESIDENT IN MYSORE,

Bangalore, the 12th December 1939.

Issued
17/12/39

D.Dis.No. F. 644-39 Judl. Ex. 2.

A copy of the undermentioned paper is forwarded to the Inspecting Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore, for information.

By order, etc.,

for SECRETARY TO THE RESIDENT &
COMMISSIONER OF INCOME-TAX.

13-12-39

- - -

S.N.1
P.U.C.

Endorsement from the Central Board of Revenue,
C.No.333-I.T./38 dated the 21st November 1939, with enclosures.

(S/. copy below)